

PREVAILED

Roll Call No. \_\_\_\_\_

FAILED

Ayes \_\_\_\_\_

WITHDRAWN

Noes \_\_\_\_\_

RULED OUT OF ORDER

# HOUSE MOTION \_\_\_\_\_

MR. SPEAKER:

I move that Senate Bill 422 be amended to read as follows:

- 1 Page 13, between lines 24 and 25, begin a new paragraph and insert:
- 2 "SECTION 13. P.L.192-2002(ss), SECTION 199 IS AMENDED
- 3 TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2003
- 4 (RETROACTIVE)]: SECTION 199. (a) This SECTION applies to a
- 5 taxpayer that:
- 6 (1) was subject to the gross income tax under IC 6-2.1 before
- 7 January 1, 2003; and
- 8 (2) has a taxable year that begins before January 1, 2003, and
- 9 ends after December 31, 2002.
- 10 (b) A taxpayer shall file the taxpayer's estimated gross income tax
- 11 return and pay the taxpayer's estimated gross income tax liability to the
- 12 department of state revenue as provided in IC 6-2.1-5-1.1 ~~for due dates~~
- 13 ~~that occur before January 1, 2003. (before its repeal).~~
- 14 (c) Not later than ~~April 15, 2003~~, a taxpayer shall file a **Except as**
- 15 **otherwise provided in 45 IAC 1.1-5-3, the final gross income tax**
- 16 **return with the department of state revenue of a taxpayer is due on the**
- 17 **fifteenth day of the fourth month following the end of the**
- 18 **taxpayer's regular taxable year determined as if IC 6-2.1 had not**
- 19 **been repealed by P.L.192-2002(ss). The taxpayer shall file the final**
- 20 **gross income tax return** on a form and in the manner prescribed by
- 21 the department of state revenue. At the time of filing the final gross
- 22 income tax return, a taxpayer shall pay to the department of state
- 23 revenue an amount equal to the remainder of:
- 24 (1) the total gross income tax liability incurred by the taxpayer for

1 the part of the taxpayer's taxable year that occurred in calendar  
 2 year 2002; minus

3 (2) the sum of:

4 (A) the total amount of gross income taxes that was previously  
 5 paid by the taxpayer to the department of state revenue for any  
 6 quarter of that same part of the taxpayer's taxable year; plus

7 (B) any gross income taxes that were withheld from the  
 8 taxpayer for that same part of the taxpayer's taxable year under  
 9 IC 6-2.1-6.

10 **(d) The department of state revenue may prescribe forms and**  
 11 **procedures for reconciling the returns and tax due under**  
 12 **P.L.192-2002(ss), SECTION 199 before the enactment of this**  
 13 **amendment and the returns and tax due under P.L.192-2002(ss),**  
 14 **SECTION 199, as amended by this SECTION. The procedures**  
 15 **may include procedures for granting an automatic extension for**  
 16 **the filing of some or all returns due before April 16, 2003, under**  
 17 **P.L.192-2002(ss), SECTION 199 before the enactment of this**  
 18 **amendment."**

19 Renumber all SECTIONS consecutively.

(Reference is to ESB 422 as printed March 21, 2003.)

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Representative Frenz